

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 11TH MAY 2007 / 21ST VAISAKHA 1929

WP(C).No. 14842 of 2007(P)

PETITIONER:

**RAPHEAL & COMPANY,
CHERPU, THRISSUR DISTRICT REPRESENTED BY ITS
MANAGING PARTNER V.P.RAPHEAL.**

**BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER, 2ND CIRCLE,
THRISSUR.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,
ERNAKULAM.**

BY SPECIAL GOVERNMENT PLEADER (TAXES) MR.GOVINDAN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11/05/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 14842 OF 2007
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Dated this the 11th day of May, 2007

J U D G M E N T

Exhibits P7, P8 and P12 are the revised assessment orders which have been challenged by the petitioner in WP(C) No.12778/2007. The writ petition having been dismissed by Ext.P13 judgment, the petitioner has filed WA No.1144/2007, which is stated to be posted after the summer vacation for admission.

2. In the meanwhile petitioner resorted to the appellate remedy available to him under the Kerala General Sales Tax Act and Exhibits P14, P14(a) and P14(b) are the appeals filed. Along with the appeals, Exhibits P15, P15(a) and P15(b) have been filed seeking stay of recovery pursuant to the assessment orders mentioned above. In the meanwhile this writ petition has been filed by the petitioner stating that unless orders are passed in the appeal, petitioner will have to face coercive proceedings.

3. Having considered the matter, I am inclined to dispose of the writ petition directing the appellate authority, the second

respondent, to consider and pass orders on Exhibits P15, P15(a) and P15(b) stay petitions as expeditiously as possible at any rate within six weeks. In the meanwhile coercive action, if any pursuant to Exhibits P7, P8 and P12 revised assessment orders shall be kept in abeyance. The petitioner shall produce a copy of this judgment before the second respondent for compliance.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp